

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF OKLAHOMA

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Case No. 08-CV-278-TCK-PJC
)	
(1) LINDSEY K. SPRINGER, individually and)	
as Co-Trustee of the S.L.C.A. Family Trust;)	
(2) REGINA M. CARLSON, as Co-Trustee of)	
the S.L.C.A. Family Trust; (3) MARTHA F.)	
MOORE, individually and as Trustee of the)	
W.T. Moore and Martha F. Moore Revocable)	
Trust Dated June 12, 2002; (4) W.T. SMITH;)	
and (5) JANETH S. SMITH)	
)	
Defendants.)	

AMENDED
ORDER ACCEPTING THE REPORT AND RECOMMENDATION
AND CONFIRMING SALE AND DISPERSING PROCEEDS

On January 20, 2011, United States Magistrate Judge Cleary entered a Report and Recommendation (Doc. 236) in this matter upon Plaintiff's Motion for Order Confirming Sale and Directing Distribution of Sale Proceeds (Doc. 218). The magistrate judge recommended approval and confirmation of the sale made by the Internal Revenue Service ("IRS") on August 3, 2010, pursuant to an Order of Sale dated March 16, 2010, of the following described property:

The surface and surface rights only and to the North half (N/2) of the Southeast Quarter (SE/4) of the Northwest Quarter (NW/4) of Section 2, Township 17 North, Range 10 East, Creek County, Oklahoma.

The magistrate judge also recommended that the Internal Revenue Service make and execute to the purchasers, James D. Warner and Kayla D. Marlin, a good and sufficient deed for the property. The magistrate judge further recommended that, subsequent to the execution and delivery of the deed to the purchaser by the IRS, the purchaser be granted possession of the property against any or all persons now in possession.

The magistrate judge also recommended that funds deposited with this Court be disbursed to the parties as follows:

1. To PALS of the Internal Revenue Service for the costs of the judicial sale in the amount of \$2,052.37;
2. To Creek County Treasurer for unpaid real estate taxes for 2008-2010 in the amount of \$3,367.25;¹
3. To W.T. Smith, Janeth Smith and Martha F. Moore, individually and as Trustees of the W.T. Moore and Martha F. Moore Revocable Trust dated June 12, 2002 (payable to W.T. Smith, Janeth Smith and Martha F. Moore as Trustees of the W.T. Moore and Martha F. Moore Revocable Trust dated June 12, 2002) in the amount of \$6,660.92, and;
4. To the United States for unpaid federal income taxes of Lindsey K. Springer relating to the years 1990-1995 and civil penalty for the year 1996 in the amount of \$73,919.46.

The Court has independently reviewed the Report and Recommendation and sees no reason to modify or reject the findings and recommendations contained therein.

IT IS THEREFORE ORDERED that the Report and Recommendation (Doc. 236) is ACCEPTED as entered, and the Motion to Confirm Sale (Doc. 218) is hereby GRANTED. Defendant Lindsey Springer's Objection (Doc. 237) is OVERRULED. Defendants Moore and Smith's Motion to Clarify Interest in Property Ordered Sold (Doc. 194) is MOOT. The sale is hereby approved and confirmed, and the IRS is hereby ordered to make and execute to the purchasers, James D. Warner and Kayla D. Marlin, a good and sufficient deed for the property.

¹ The Magistrate Judge recommended disbursement of \$3,326.10 for the outstanding property taxes but noted that the figure would rise to \$3,367.25 after February 15, 2011.

Subsequent to the execution and delivery of the deed to the purchaser by the IRS, the purchasers will have possession of the property against any or all persons now in possession.

IT IS FURTHER ORDERED THAT the proceeds of the sale should be distributed as follows:

1. To PALS (payable to the United States Treasury) for the costs of the judicial sale in the amount of \$2,052.37

Sloane Wilkerson, Property Appraisal and Liquidation Specialist
Internal Revenue Service
3340 Jaeckle Dr. #101
Wilmington, NC 28403

2. To Creek County Treasurer for unpaid real estate taxes (Tax Roll ID #8929) for 2008 and 2009 in the amount of \$3,367.25

Creek County Treasurer
317 E. Lee St., Rm 201
Sapulpa, OK 74066-4342

3. To W.T. Smith, Janeth Smith and Martha F. Moore, individually and as Trustees of the W.T. Moore and Martha F. Moore Revocable Trust dated June 12, 2002 (payable to W.T. Smith, Janeth Smith and Martha F. Moore as Trustees of the W.T. Moore and Martha F. Moore Revocable Trust dated June 12, 2002) in the amount of \$6,660.92

W.T. Smith, Janeth Smith and Martha F. Moore,
Trustees of the W.T. Moore and Martha F. Moore Revocable
Trust dated June 12, 2002
c/o Allen Mitchell, Esq.
P.O. Box 190
111 E. Dewey Ave.
Sapulpa, OK 74066

4. To the United States (payable to the United States Treasury) for unpaid federal income taxes of Lindsey K. Springer relating to the years 1990-1995 and civil penalty for the year 1996 in the amount of \$73,919.46

William E. Thompson,
Department of Justice, Tax Division, Office of Review
P.O. Box 310
Ben Franklin Station
Washington, D.C. 20044

Dated this 25th day of February, 2011.

A handwritten signature in black ink, reading "Terence C. Kern". The signature is fluid and cursive, with a long horizontal stroke at the end.

TERENCE C. KERN
UNITED STATES DISTRICT JUDGE